IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

SEP 2 1 2006

Applicant(s): NAKAZATO

Serial No.: 10/643,945

Filed: August 20, 22003

Title: BENDING METHOD AND

MANDREL OF MULTI-LAYERED PIPE

Atty. Dkt.: VX032548

Group Art Unit: 3725

Examiner: SUHOL, Dmitry

Allowed: June 29, 2006 Confirmation No.: 5404

Commissioner for Patents

September 21, 2006

Alexandria, VA 22314 Mail Stop Issue Fee

ISSUE FEE TRANSMITTAL LETTER

Sir:

Enclosed are one original and one copy of an executed Issue Fee Transmittal Form PTOL-85B for the above allowed patent application as well as a check in the amount of \$1706.00 for payment of the requisite issue fee, publication fee and 2 copies of a printed patent.

Authorization is hereby given to charge any fee deficiencies or credit any overpayment to Deposit Account 50-1147.

Respectfully submitted,

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REV/moa

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